

October 24, 2003

The Honorable William M. Thomas
House of Representatives
Washington, DC 20515

Dear Mr. Chairman:

We are writing in regard to the House version of the FSC/ETI bill that will be considered by the Ways and Means Committee early next week.

The North American Insulation Manufacturers Association strongly supports your proposed modifications to HR 2896, "The American Jobs Creation Act". This legislation will provide much needed tax relief for our member companies and will go a long way in simplifying the overly complex tax code. We believe that it is crucial to include a cut in the corporate tax rate as part of an overall FSC/ETI fix. The effect of this legislation will be to make it easier for American companies across the board -- manufacturers, corporations and small businesses -- to compete with foreign competitors. This will create more good paying jobs in the United States.

Thanks for your consideration.

Sincerely,

George R. Phelps
Vice President, Government and Industry Affairs
703/684-0084

NAIMA Member Companies:

CertainTeed Corp.
Valley Forge, PA

Owens Corning
Toledo, OH

Evanite Fiber Corp.
Corvallis, OR

Rock Wool Manufacturing Co.
Leeds, AL

Fibrex Insulations, Inc.
Sarnia, Ontario

Roxul, Inc./Roxul (West) Inc.
Milton, Ontario

Isolatek International
Stanhope, NJ

Sloss Industries Corp.
Birmingham, AL

Johns Manville
Denver, CO

Thermafiber, Inc.
Wabash, IN

Knauf Insulation
Shelbyville, IN

USG Interiors, Inc.
Chicago, IL